

**IN THE DISTRICT COURT OF THE VIRGIN ISLANDS
DIVISION OF ST. THOMAS AND ST. JOHN**

THE BANK OF NOVA SCOTIA,)	
)	CIVIL NO.
Plaintiff,)	
)	ACTION FOR DEBT AND
v.)	FORECLOSURE OF
)	MORTGAGE
DONALD A. DAVIS, CO-TRUSTEE OF THE)	
DONALD A. DAVIS TRUST AND THE JUTTA)	
U. DAVIS TRUST DATED OCTOBER 24,)	
2004; JUTTA U. DAVIS, CO-TRUSTEE OF)	
THE DONALD A. DAVIS TRUST AND THE)	
JUTTA U. DAVIS TRUST, DATED OCTOBER)	
24, 2004; GORDON ACKLEY; JENNIFER)	
ACKLEY AND UNITED STATES)	
DEPARTMENT OF THE TREASURY-)	
INTERNAL REVENUE SERVICE,)	
)	
Defendants.)	
)	

NOTICE OF REMOVAL

TO: Clerk of the Court
Superior Court of the Virgin Islands
Division of St. Thomas and St. John
Alexander A. Farrelly Justice Center
St. Thomas, Virgin Islands 00802

PLEASE TAKE NOTICE that the **United States of America**, by and through the undersigned attorney, hereby gives notice of the removal of the above-entitled action, pursuant to 28 U.S.C. §§ 1442 and 1444.

PLEASE TAKE FURTHER NOTICE that pursuant to 28 U.S.C. § 1446(d) the filing of the Notice of Removal with the clerk of the state court shall effect the removal, and the state court shall proceed no further unless and until the case is remanded.

In support of this Notice of Removal, the United States shows the Court:

1. The United States of America (Internal Revenue Service) is a defendant in a civil action for debt and foreclosure of mortgage now pending in the Superior Court of the Virgin Islands, Division of St. Thomas and St. John, Case No. ST-17-CV-199, entitled The Bank of Nova Scotia v. Davis, et al. A copy of the Complaint is attached hereto as Exhibit A.

2. The United States has not yet been properly served in the above-entitled action. The United States Attorney was served with the Summons and Complaint. However, the Attorney General of the United States has not been served. *See Fed R. Civ. P. 4(i).*

3. The Complaint names the United States of America (Internal Revenue Service), an agency of the United States, because of liens recorded against the Mortgaged Property, namely, Parcel No. 53 Remainder Estate Lindbergh Bay, No. 4A Southside Quarter, St. Thomas, U.S. Virgin Islands, as shown on OLG No. A9-581-T002.

4. A suit by a private party to foreclose property over which the United States holds a lien, such as this one, must be brought under 28 U.S.C. § 2410.

5. This notice of removal is supported by 28 U.S.C. § 1444, which provides:

Any action brought under section 2410 of this title against the United States in any State court may be removed by the United States to the district court of the United States for the district and division in which the action is pending.

6. This notice of removal is also supported by 28 U.S.C. § 1442(a)(1), which provides in pertinent part:

A civil action . . . that is commenced in a State court and that is against or directed to any of the following may be removed by them to the district court of the United States for the district and division embracing the place wherein it is pending: (1) The United States or any agency thereof . . .

7. The Superior Court of the Virgin Islands is considered a State Court for the purpose of removal pursuant to 48 U.S.C. § 1613.

WHEREFORE, the **United States of America** gives notice that the action commenced against it in the Superior Court is removed to the District Court of the Virgin Islands, pursuant to 28 U.S.C. §§ 1442 and 1444.

DATED: June 23, 2017

JOYCELYN HEWLETT
ACTING UNITED STATES ATTORNEY

/s/Sansara A. Cannon

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this 23rd day of June, 2017, I electronically filed the foregoing Notice of Removal with the Clerk of Court using the CM/ECF system, which will send a notification of such filing (NEF) to the following:

Claire E. Tagini, Esq.
Quintairos, Prieto, Wood & Boyer, P.A.
1000 Blackbeard's Hill, Suite 10
St. Thomas, V.I. 00802

/s/Sansara A. Cannon
Sansara A. Cannon